

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.210 Types of Electronic Filers

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.210 Types of Electronic Filers

- a) An electronic filer is a collective term referencing all participants in the program. An electronic filer can be included in one or more of the categories defined in Section 105.200. The categories are specific to the function(s) performed.
- b) An electronic filer can be one or more of the following business types:
 - 1) Preparer - prepares the return and computes the tax based on the information that the taxpayer provides;
 - 2) Software Firm - writes software that it uses or sells for the purpose of formatting electronic returns and/or transmitting them directly to the Department's communications processor;
 - 3) Service Bureau - takes tax returns from accepted electronic filers and formats electronic returns, but does not collect returns directly from taxpayers or transmit returns directly to the Department's communications processor;
 - 4) Transmitter - provides services for direct transmission to the Department's communications processor;
 - 5) Electronic Return Collector - takes prepared returns directly from taxpayers for the purpose of having electronic tax returns produced. An electronic return collector may be a for-profit or a not-for-profit organization in the private or public sector that chooses to provide electronic filing services. Examples include employers providing the service to their employees or a university providing electronic return collection services to the student body;
 - 6) On-line Software Developer - writes software that it provides to individual taxpayers through an internet site or a commercially purchased package, for the purpose of formatting on-line electronic returns and accepting those returns from taxpayers for transmission by an on-line transmitter; and
 - 7) On-line Transmitter - accepts returns, directly from individual taxpayers using software from an internet site or a commercially purchased package, for the purpose of having an electronic tax return produced and transmitted. An on-line transmitter provides services for direct transmission to the Department's communications processor, or to the IRS for the Federal/State Electronic Filing.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)